



KATHLEEN
McGUINNESS
DELAWARE
STATE AUDITOR

Delaware Volunteer Fire Service Special Report

For Fiscal Year Ended June 30, 2020

Why This Report? The Auditors Office has a long-standing partnership with the Delaware Volunteer Fire Service and values providing transparency to Delaware taxpayers.

What Was Performed? The annual Delaware Volunteer Fire Service Special Report as of Fiscal Year Ended June 30, 2020 was performed.

The purpose is to present fair and independent data which resulted to shine a light on cost savings that result from having volunteer fire services and to acknowledge the importance of volunteer firefighters in Delaware.

State Auditor McGuinness presents recommendations on internal controls and fraud, waste and abuse information as part of the annual Delaware Volunteer Firefighters Association Conference. The conference was cancelled this year, because of the COVID-19 pandemic. The Auditors Office distributed an internal control survey to each VFC instead, and those results and recommendations are included in this report to help VFCs reduce risk in key areas. We appreciate the spirit of cooperation embodied in those responses and hope the VFCs welcome the recommendations as an opportunity to further improve their internal controls.

We previously conducted targeted investigations of specific entities where fraud, waste and abuse have occurred. These investigations found many internal control failures. In 2016, the Auditors Office was part of the 2016 Fire Task Force to help entities prevent future fraud by taking actions to improve their internal controls. The VFCs were provided with a comprehensive list of internal control best practices and oversight responsibility was emphasized to help guide the administrative personnel in designing and implementing an effective control environment.

What Was Found? This year, the Auditors Office estimated that the Delaware volunteer fire service saved the state taxpayers over \$244 million for fiscal year ending June 30, 2020.

Recommendations Include: Approvals and purchase limits, inventory management, and organizational structure.

The special report of the Delaware Volunteer Fire Service as of Fiscal Years Ended June 30, 2020 can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen K. McGuinness at Kathleen.Mcguinness@delaware.gov.
